

**What is claimed is:**

1. An accumulator comprising:  
a body having an empty space therein;  
an inlet tube inserted into the inside of the body through a predetermined external point,  
for an inflow of a refrigerant to the inside of the body;  
an outlet tube inserted into the inside of the body from a predetermined external point, for  
a discharge of the refrigerant to the outside of the body; and  
at least one heater provided in the inside of the body, for heating the flowing refrigerant.
2. The accumulator of claim 1, wherein the inlet tube is provided in parallel with the  
outlet tube.
3. The accumulator of claim 1, wherein the inlet tube is inserted into the inside of the  
body from a top of the body, downwardly, and the outlet tube is inserted into the inside of the  
body from a bottom of the body, upwardly.
4. The accumulator of claim 3, wherein one end of the inlet tube is positioned at an inner  
lower portion of the body, and one end of the outlet tube is positioned at an inner upper portion  
of the body.
5. The accumulator of claim 1, wherein the heater is provided on an inner bottom of the  
body.

6. The accumulator of claim 5, wherein the height of the heater is at 70% or less of the entire body height.

7. The accumulator of claim 1, wherein at least two heaters are provided.

8. The accumulator of claim 7, wherein each heater has different heating capacity.

9. The accumulator of claim 7, wherein the heaters are separately controlled for turning-on/off operations.

10. An air conditioning system comprising:

at least one compressor for compressing a refrigerant at a high pressure, and discharging the refrigerant;

a flowing control valve connected to the compressor, for controlling a flowing direction of the refrigerant according to an operation mode;

a plurality of heat exchangers, for being respectively positioned indoor and outdoor, and connected to the flowing control valve;

at least one expansion device provided in a refrigerant tube directly connecting the heat exchangers; and

an accumulator temporarily storing the refrigerant passing through the heat exchangers, and connected to an inlet of the compressor for providing the gas phase refrigerant to the compressor;

wherein, the accumulator includes:

a body having an empty space therein;

an inlet tube inserted into the inside of the body through a predetermined external point, for an inflow of a refrigerant to the inside of the body;

an outlet tube inserted into the inside of the body from a predetermined external point, for a discharge of the refrigerant to the outside of the body; and

at least one heater provided in the inside of the body, for heating the flowing refrigerant.

11. The air conditioning system of claim 10, further comprising a plurality of check valves, each provided between the outlet of each compressor and the flowing control valve, for preventing the refrigerant from flowing into the outlet of the compressor.

12. The air conditioning system of claim 10, wherein each of the compressors has different capacity.

13. The air conditioning system of claim 10, wherein the inlet tube is provided in parallel with the outlet tube.

14. The air conditioning system of claim 10, wherein the inlet tube is inserted into the inside of the body from a top of the body, downwardly, and the outlet tube is inserted into the inside of the body from a bottom of the body, upwardly.

15. The air conditioning system of claim 14, wherein one end of the inlet tube is positioned at an inner lower portion of the body, and one end of the outlet tube is positioned at an inner upper portion of the body.

16. The air conditioning system of claim 10, wherein the heater is provided on an inner bottom of the body.

17. The air conditioning system of claim 16, wherein the height of the heater is at 70% or less of the entire body height.

18. The air conditioning system of claim 10, wherein at least two heaters are provided.

19. The air conditioning system of claim 18, wherein each heater has different heating capacity.

20. The air conditioning system of claim 18, wherein the heaters are separately controlled for turning-on/off operations.